

**OPINION  
49-179**

March 31, 1949 (OPINION)

TAXATION

RE: House Trailers

Your letter of March 29, re this matter, has been received and referred to my desk. You ask whether or not a trailer house owned by a farmer and located on his farm and used by him as his farm dwelling is liable to taxation.

It is our opinion that if this is a bona fide residence, it would be exempt from taxation as farm buildings generally are. The mere fact that it is on wheels would not, in our opinion, make it any less a farm building than if it were taken from the wheels and actually affixed to the ground.

WALLACE E. WARNER

Attorney General